

SENATE BILL No. 420

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1; IC 32-1-2-37; IC 36-2-15-5; IC 36-2-19-7; IC 36-6.

Synopsis: Property tax assessment. Provides that the county assessor is responsible for the assessment of real and personal property in counties other than Marion County. Provides that in Marion County the township assessor retains the assessment duties. Reestablishes county land valuation commissions. Provides that elected township assessors shall serve on the county land valuation commissions. Allows the county assessors to hire any person, including elected township assessors, to perform assessment duties.

Effective: January 1, 2001; July 1, 2002; January 1, 2003.

Bowser

January 11, 1999, read first time and referred to Committee on Finance.



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First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

SENATE BILL No. 420

A BILL FOR AN ACT to amend the Indiana Code concerning local government.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-3-0.5 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2003]: **Sec. 0.5. As used in this chapter, "assessor"**
4 **means the following:**

5 **(1) In a county containing a consolidated city, a township**
6 **assessor.**

7 **(2) In a county not containing a consolidated city, the county**
8 **assessor.**

9 SECTION 2. IC 6-1.1-3-5 IS AMENDED TO READ AS
10 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 5. Before the
11 assessment date of each year, the county auditor shall deliver to each
12 ~~township~~ assessor the proper assessment books and necessary blanks
13 for the listing and assessment of personal property.

14 SECTION 3. IC 6-1.1-3-6 IS AMENDED TO READ AS
15 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 6. Between the
16 assessment date and the filing date of each year, the appropriate
17 ~~township~~ assessor shall furnish each person whose personal property



1 is subject to assessment for that year with a personal property return.

2 SECTION 4. IC 6-1.1-3-7 IS AMENDED TO READ AS
3 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 7. (a) Except as
4 provided in subsections (b) and (d), a taxpayer shall, on or before the
5 filing date of each year, file a personal property return with:

6 (1) the assessor of each township in which the taxpayer's personal
7 property is subject to assessment, **in a county containing a**
8 **consolidated city; or**

9 (2) **the county assessor, in a county not containing a**
10 **consolidated city.**

11 (b) The ~~township~~ assessor may grant a taxpayer a thirty (30) day
12 extension to file the taxpayer's return if:

13 (1) the taxpayer submits a written application for an extension
14 prior to the filing date; and

15 (2) the taxpayer is prevented from filing a timely return because
16 of sickness, absence from the county, or any other good and
17 sufficient reason.

18 (c) If the sum of the assessed values reported by a taxpayer on the
19 business personal property returns which the taxpayer files with the
20 ~~township~~ assessor for a year exceeds one hundred fifty thousand dollars
21 (\$150,000), the taxpayer shall file each of the returns in duplicate.

22 (d) **This subsection applies only to a county containing a**
23 **consolidated city.** A taxpayer may file a consolidated return with the
24 county assessor if the taxpayer has personal property subject to
25 assessment in more than one (1) township in a county and the total
26 assessed value of the personal property in the county is less than one
27 million five hundred thousand dollars (\$1,500,000). A taxpayer filing
28 a consolidated return shall attach a schedule listing, by township, all
29 the taxpayer's personal property and the property's assessed value. A
30 taxpayer filing a consolidated return is not required to file a personal
31 property return with the assessor of each township. A taxpayer filing a
32 consolidated return shall provide the following:

33 (1) The county assessor with the information necessary for the
34 county assessor to allocate the assessed value of the taxpayer's
35 personal property among the townships listed on the return,
36 including the street address, the township, and the location of the
37 property.

38 (2) A copy of the consolidated return, with attachments, for each
39 township listed on the return.

40 (e) **This subsection applies only to a county containing a**
41 **consolidated city.** The county assessor shall provide to each affected
42 township assessor in the county all information filed by a taxpayer

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under subsection (d) that affects the township. The county assessor shall provide the information before:

- (1) May 25 of each year, for a return filed on or before the filing date for the return; or
- (2) June 30 of each year, for a return filed after the filing date for the return.

(f) The township assessor shall send all required notifications to the taxpayer.

(g) The county assessor may refuse to accept a consolidated personal property tax return that does not have attached to it a schedule listing, by township, all the personal property of the taxpayer and the assessed value of the property as required under subsection (d). For purposes of IC 6-1.1-37-7, a consolidated return is filed on the date it is filed with the county assessor with the schedule of personal property and assessed value attached.

SECTION 5. IC 6-1.1-3-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 11. (a) For purposes of this section, "inventory" means:

- (1) materials held for processing or for use in production;
- (2) finished or partially finished goods of a manufacturer or processor; and
- (3) property held for sale in the ordinary course of trade or business.

(b) If the inventory owned or held by a taxpayer on the assessment date of a year does not, in his opinion, fairly represent the average inventory carried by him, the taxpayer may elect to list his inventory for assessment on the basis of the average true tax value of the inventory owned or held by the taxpayer during the preceding calendar year, or during the portion of the preceding calendar year that the taxpayer was engaged in business.

(c) If a taxpayer elects to use the average method, he shall notify the township assessor of the election at the time he files his personal property return. The election, once made, is binding on the taxpayer for the tax year in question and for each year thereafter unless permission to change is granted by the state board of tax commissioners.

(d) If a taxpayer elects to use the average method, he shall use that method for reporting the value of all his inventories which are located in this state.

SECTION 6. IC 6-1.1-3-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 14. The township assessor shall examine and verify the accuracy of each personal property return filed with him by a taxpayer. If appropriate, the assessor



shall compare a return with the books of the taxpayer and with personal property owned, held, possessed, controlled, or occupied by the taxpayer.

SECTION 7. IC 6-1.1-3-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 15. (a) In connection with the activities required by section 14 of this chapter, or if a person owning, holding, possessing, or controlling any personal property fails to file a personal property return with the township assessor as required by this chapter, the township assessor may examine:

- (1) the personal property of the person;
- (2) the books and records of the person; and
- (3) under oath, the person or any other person whom the assessor believes has knowledge of the amount, identity, or value of the personal property reported or not reported by the person on a return.

(b) After such an examination, the assessor shall assess the personal property to the person owning, holding, possessing, or controlling that property.

(c) As an alternative to such an examination, the township assessor may estimate the value of the personal property of the taxpayer and shall assess the person owning, holding, possessing, or controlling the property in an amount based upon the estimate. Upon receiving a notification of estimated value from the township assessor, the taxpayer may elect to file a personal property return, subject to the penalties imposed by IC 6-1.1-37-7.

SECTION 8. IC 6-1.1-3-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 16. If, from the evidence before him, a township assessor determines that a person has temporarily converted any part of his the person's personal property into property which is not taxable under this article to avoid the payment of taxes on the converted property, the township assessor shall assess the converted property to the taxpayer.

SECTION 9. IC 6-1.1-3-17 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 17. (a) On or before June 1 of each year, each township assessor of a county shall deliver to the county assessor **shall prepare** a list which states by taxing district the total of the personal property assessments as shown on the personal property returns filed with the assessor on or before the filing date of that year. **and in a county with a township assessor under IC 36-6-5-1 in every township the township assessor shall deliver the lists to the county auditor as prescribed in subsection (b):**



(b) On or before July 1 of each year, each ~~county~~ assessor shall certify to the county auditor the assessment value of the personal property in every taxing district.

(c) The state board of tax commissioners shall prescribe the forms required by this section.

SECTION 10. IC 6-1.1-3-19 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 19. While a county property tax assessment board of appeals is in session, ~~each township the assessor of the county~~ shall make the following information available to the ~~county assessor and the~~ board:

(1) Personal property returns.

(2) Documents related to the returns. ~~and~~

(3) Any information in the possession of the assessor which is related to the identity of the owners or possessors of property or the values of property.

Upon written request of the board, the ~~township~~ assessor shall furnish this information to any member of the board either directly or through employees of the board.

SECTION 11. IC 6-1.1-3-21 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 21. (a) Subject to the limitations contained in IC 6-1.1-35-9, assessment returns, lists, and any other documents and information related to the determination of personal property assessments shall be preserved as public records and open to public inspection. The ~~township~~ assessor shall preserve and maintain these records. ~~if quarters for his office are provided in the county court house, or a branch thereof. If quarters are not provided for the township assessor, he shall, as soon as he completes his audit of a return, deliver the return and all related documents and information to the county assessor, and the county assessor shall maintain and preserve the items. In a county containing a consolidated city,~~ the township assessor shall ensure that the county assessor has full access to the assessment records maintained by the township assessor.

(b) ~~Each~~ **In a county containing a consolidated city,** the county shall furnish an office for a township assessor in the county courthouse, or a branch thereof, if the township ~~he the assessor~~ serves has a population of thirty-five thousand (35,000) or more. A county may furnish an office in the county courthouse, or branch thereof, for any township assessor.

SECTION 12. IC 6-1.1-4-0.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: **Sec. 0.5. As used in this chapter, "assessor" means the following:**



(1) In a county containing a consolidated city, a township assessor.

(2) In a county not containing a consolidated city, the county assessor.

SECTION 13. IC 6-1.1-4-12.4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 12.4. (a) For purposes of this section, the term "oil or gas interest" includes, but is not limited to:

- (1) royalties;
- (2) overriding royalties;
- (3) mineral rights; or
- (4) working interest;

in any oil or gas located on or beneath the surface of land which lies within this state.

(b) Oil or gas interest is subject to assessment and taxation as real property. Notwithstanding the provisions of IC 1971, 6-1.1-4-4, each oil or gas interest shall be assessed annually by:

- (1) the assessor of the township in which the oil or gas is located, in a county containing a consolidated city; or**
- (2) the county assessor, in a county not containing a consolidated city.**

The ~~township~~ assessor shall assess the oil or gas interest to the person who owns or operates the interest.

(c) A piece of equipment is an appurtenance to land if it is incident to and necessary for the production of oil and gas from the land covered by the oil or gas interest. This equipment includes, but is not limited to, wells, pumping units, lines, treaters, separators, tanks, and secondary recovery facilities. These appurtenances are subject to ~~assessment~~ **assessment** as real property. Notwithstanding the provisions of IC 1971, 6-1.1-4-4, each of these appurtenances shall be assessed annually:

- (1) by the assessor of the township in which the appurtenance is located, in a county containing a consolidated city; or**
- (2) the county assessor, in a county not containing a consolidated city.**

The ~~township~~ assessor shall assess the appurtenance to the person who owns or operates the working interest in the oil or gas interest.

SECTION 14. IC 6-1.1-4-12.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 12.5. (a) For purposes of this section, the term "secondary recovery method" includes but is not limited to the stimulation of oil production by means of the injection of water, steam, hydrocarbons, or chemicals, or by



1 means **of** in situ combustion.

2 (b) The total assessed value of all interests in the oil located on or
3 beneath the surface of a particular tract of land equals the product of:
4 (1) the average daily production of the oil, multiplied by (2) three
5 hundred sixty-five (365), and further multiplied by (3) one-third (1/3)
6 of the posted price of oil on the assessment date. However, if the oil is
7 being extracted by use of a secondary recovery method, the total
8 assessed value of all interests in the oil equals one-half (1/2) the
9 assessed value computed under the formula prescribed in this
10 subsection. The appropriate ~~township~~ assessor shall, in the manner
11 prescribed by the state board of tax commissioners, apportion the total
12 assessed value of all interests in the oil among the owners of those
13 interests.

14 (c) The appropriate ~~township~~ assessor shall, in the manner
15 prescribed by the state board of tax commissioners, determine and
16 apportion the total assessed value of all interests in the gas located
17 beneath the surface of a particular tract of land.

18 (d) The state board of tax commissioners shall prescribe a schedule
19 for ~~township~~ **county** assessors to use in assessing the appurtenances
20 described in section 12.4 (c) of this chapter.

21 SECTION 15. IC 6-1.1-4-13.6 IS AMENDED TO READ AS
22 FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 13.6. (a) **A**
23 **county land valuation commission (referred to in this section as the**
24 **"commission") is established in each county for the purpose of**
25 **determining the value of commercial, industrial, and residential**
26 **land (including farm homesites) in the county.**

27 (b) **The county assessor is chairperson of the commission.**

28 (c) **The members of the commission are as follows:**

29 (1) **The county assessor.**

30 (2) **Each township assessor, when the respective township land**
31 **values for that township assessor's township are under**
32 **consideration. A township assessor serving under this**
33 **subdivision shall vote on all matters relating to the land values**
34 **of that township assessor's township.**

35 (3) **One (1) township assessor from the county, to be**
36 **appointed by all of the township assessors in the county by**
37 **majority vote, to serve as the primary appointment, and one**
38 **(1) township assessor from the county, to be appointed by all**
39 **of the township assessors in the county by a majority vote, to**
40 **serve as the alternate to the primary appointment when the**
41 **primary appointment serves under subdivision (2). In case of**
42 **a tie vote, the county assessor shall cast a vote to break that**



tie.

(4) One (1) county resident who:

(A) holds a license under IC 25-34.1-3 as a salesperson or broker; and

(B) is appointed by the county executive (as defined in IC 36-1-2-5).

(5) Four (4) individuals who:

(A) are appointed by the county executive (as defined in IC 36-1-2-5); and

(B) each represent one (1) of the following four (4) kinds of land in the county:

(i) Agricultural.

(ii) Commercial.

(iii) Industrial.

(iv) Residential.

(6) One (1) individual who:

(A) is appointed by the county executive (as defined in IC 36-1-2-5); and

(B) represents financial institutions in the county.

(d) The term of each member of the commission begins November 1, two (2) years before the commencement of the general reassessment under IC 6-1.1-4-4, and ends January 1 of the year the general reassessment commences under IC 6-1.1-4-4. The appointing authority may fill any vacancy for the remainder of the vacated term.

~~(a) (e)~~ The township assessor commission shall determine the values of all classes of commercial, industrial, and residential land (including farm homesites) in the township county using guidelines determined by the state board of tax commissioners. Not later than November 1 ~~December 31~~ of the year preceding the year in which a general reassessment becomes effective; commences, the assessor ~~determining the values of land~~ commission shall submit the values to the county property tax assessment board of appeals. Not later than December 1 of the year preceding the year in which a general reassessment becomes effective; commences, the county property tax assessment board of appeals shall hold a public hearing in the county concerning those values. The property tax assessment board of appeals shall give notice of the hearing in accordance with IC 5-3-1 and shall hold the hearing after March 31 and before December 1 of the year preceding the year in which the general reassessment under IC 6-1.1-4-4 becomes effective; commences.

~~(b) (f)~~ The county property tax assessment board of appeals shall



review the values submitted under subsection ~~(a)~~ (e) and may make any modifications it considers necessary to provide uniformity and equality. The county property tax assessment board of appeals shall coordinate the valuation of property adjacent to the boundaries of the county with the county property tax assessment boards of appeals of the adjacent counties using the procedures adopted by rule under IC 4-22-2 by the state board of tax commissioners. If the ~~county assessor or township assessor~~ **commission** fails to submit land values under subsection ~~(a)~~ (e) to the county property tax assessment board of appeals before ~~November 1~~ **December 31** of the year preceding the year before the date the general reassessment under IC 6-1.1-4-4 ~~becomes effective;~~ **commences**, the county property tax assessment board of appeals shall determine the values. If the county property tax assessment board of appeals fails to determine the values ~~before the general reassessment becomes effective;~~ **before December 31 of the year the general reassessment commences**, the state board of tax commissioners shall determine the values.

~~(c)~~ (g) **In a county containing a consolidated city**, the county assessor, ~~as secretary of the county property tax assessment board of appeals~~, shall notify all township assessors in the county of the values ~~as modified by the county property tax assessment board of appeals;~~ **determined by the county property tax assessment board of appeals**. Township assessors shall use the values determined under this section.

SECTION 16. IC 6-1.1-4-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 15. (a) If real property is subject to assessment or reassessment under this chapter, the:

- (1) assessor of the township in which the property is located, **in a county containing a consolidated city; or**
- (2) **county assessor, in a county not containing a consolidated city;**

shall either appraise the property ~~himself~~ or have it appraised.

(b) In order to determine the assessed value of buildings and other improvements, the ~~township~~ assessor, or ~~his~~ **the assessor's** authorized representative, may, after first making known ~~his~~ **the assessor's** intention to the owner or occupant, enter and fully examine all buildings and structures which are ~~located within the township he serves and which are~~ subject to assessment **by the assessor**.

SECTION 17. IC 6-1.1-4-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 16. (a) For purposes of making a general reassessment of real property, ~~any~~



1 township assessor and any county assessor may employ:

- 2 (1) deputies;
- 3 (2) employees; and
- 4 (3) technical advisors who are qualified to determine real property
- 5 values.

6 The assessor may employ a technical advisor either on a full-time or a
7 part-time basis.

8 (b) The county council of each county shall appropriate the funds
9 necessary for the employment of deputies, employees, or technical
10 advisors employed under subsection (a) of this section.

11 SECTION 18. IC 6-1.1-4-17 IS AMENDED TO READ AS
12 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 17. (a) Subject to
13 the approval of the state board of tax commissioners and the
14 requirements of section 18(a) of this chapter, a

- 15 (1) township assessor or
- 16 (2) group consisting of the county assessor and the township
- 17 assessors in a county;

18 may employ professional appraisers as technical advisors.

19 (b) **This section applies only to a county containing a**
20 **consolidated city.** After notice to the county assessor and all township
21 assessors in the county, a majority of the assessors authorized to vote
22 under this subsection may vote to:

- 23 (1) employ a professional appraiser to act as a technical advisor
- 24 in the county during a general reassessment period;
- 25 (2) appoint an assessor or a group of assessors to:
- 26 (A) enter into and administer the contract with a professional
- 27 appraiser employed under this section; and
- 28 (B) oversee the work of a professional appraiser employed
- 29 under this section.

30 Each township assessor and the county assessor has one (1) vote. A
31 decision by a majority of the persons authorized to vote is binding on
32 the county assessor and all township assessors in the county. Subject
33 to the limitations contained in section 18(a) of this chapter, the assessor
34 or assessors appointed under subdivision (2) may contract with a
35 professional appraiser employed under this section to supply technical
36 advice during a general reassessment period for all townships in the
37 county. A proportionate part of the appropriation to all townships for
38 assessing purposes shall be used to pay for the technical advice.

39 (c) As used in this chapter, "professional appraiser" means an
40 individual or firm that is certified under IC 6-1.1-31.7.

41 SECTION 19. IC 6-1.1-4-18 IS AMENDED TO READ AS
42 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 18. (a) A



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1 ~~township~~ An assessor ~~or~~ a group of ~~township~~ assessors ~~or the county~~
 2 ~~assessor~~ may not utilize the services of a professional appraiser for
 3 assessment or reassessment purposes without a written contract. The
 4 contract used must be either a standard contract developed by the state
 5 board of tax commissioners or a contract which has been specifically
 6 approved by the state board of tax commissioners. No contract shall be
 7 made with any professional appraiser to act as technical advisor in the
 8 assessment of property, before the giving of notice and the receiving of
 9 bids from anyone desiring to furnish this service. Notice of the time
 10 and place for receiving bids for the contract shall be given by
 11 publication by one (1) insertion in two (2) newspapers of general
 12 circulation published in the county and representing each of the two (2)
 13 leading political parties in the county; or if only one (1) newspaper is
 14 there published, notice in that one (1) newspaper is sufficient to comply
 15 with the requirements of this subsection. The contract shall be awarded
 16 to the lowest and best bidder who meets all requirements under law for
 17 entering a contract to serve as technical advisor in the assessment of
 18 property. However, any and all bids may be rejected, and new bids may
 19 be asked.

20 (b) The county council of each county shall appropriate the funds
 21 needed to meet the obligations created by a professional appraisal
 22 services contract which is entered into under this chapter.

23 SECTION 20. IC 6-1.1-4-20 IS AMENDED TO READ AS
 24 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 20. The state
 25 board of tax commissioners may establish a period with respect to each
 26 general reassessment that is the only time during which a ~~township or~~
 27 ~~county an~~ assessor may enter into a contract with a professional
 28 appraiser. The period set by the board may not begin before January 1
 29 of the year the general reassessment begins. If no period is established
 30 by the board, a ~~township or county an~~ assessor may enter into such a
 31 contract only on or after January 1 and before April 16 of the year in
 32 which the general reassessment is to commence.

33 SECTION 21. IC 6-1.1-4-21 IS AMENDED TO READ AS
 34 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 21. (a) If, during
 35 a period of general reassessment, a ~~township an~~ assessor makes the real
 36 property appraisals himself, the appraisals of the parcels subject to
 37 taxation must be completed as follows:

38 (1) The appraisal of one-fourth (1/4) of the parcels shall be
 39 completed before December 1 of the year in which the general
 40 reassessment begins.

41 (2) The appraisal of one-half (1/2) of the parcels shall be
 42 completed before May 1 of the year following the year in which



the general reassessment begins.

(3) The appraisal of three-fourths (3/4) of the parcels shall be completed before October 1 of the year following the year in which the general reassessment begins.

(4) The appraisal of all the parcels shall be completed before March 1 of the second year following the year in which the general reassessment begins.

(b) If a ~~township~~ **an** assessor employs a professional appraiser or a professional appraisal firm to make real property appraisals during a period of general reassessment, the professional appraiser or appraisal firm must file appraisal reports with the ~~township~~ assessor as follows:

(1) The appraisals for one-fourth (1/4) of the parcels shall be reported before December 1 of the year in which the general reassessment begins.

(2) The appraisals for one-half (1/2) of the parcels shall be reported before May 1 of the year following the year in which the general reassessment begins.

(3) The appraisals for three-fourths (3/4) of the parcels shall be reported before October 1 of the year following the year in which the general reassessment begins.

(4) The appraisals for all the parcels shall be reported before March 1 of the second year following the year in which the general reassessment begins.

However, the reporting requirements prescribed in this subsection do not apply if the contract under which the professional appraiser, or appraisal firm, is employed prescribes different reporting procedures.

SECTION 22. IC 6-1.1-4-22 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 22. (a) If any assessing official or any county property tax assessment board of appeals assesses or reassesses any real property under the provisions of this article, the official or county property tax assessment board of appeals shall give notice to the taxpayer and the county assessor, by mail, of the amount of the assessment or reassessment.

(b) During a period of general reassessment, each ~~township~~ assessor shall mail the notice required by this section within ninety (90) days after ~~he~~ **the assessor**:

(1) completes ~~his~~ **an** appraisal of a parcel; or

(2) receives a report for a parcel from a professional appraiser or professional appraisal firm.

SECTION 23. IC 6-1.1-4-25 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 25. **(a)** Each ~~township~~ assessor shall keep ~~his~~ **the** reassessment data and records



current by securing the necessary field data and by making changes in the assessed value of real property as changes occur in the use of the real property. ~~His~~ **The assessor's** records shall at all times show the assessed value of real property in accordance with the provisions of this chapter.

(b) This subsection applies to a county containing a consolidated city. The township assessor shall ensure that the county assessor has full access to the assessment records maintained by the township assessor.

SECTION 24. IC 6-1.1-5-0.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: **Sec. 0.5. As used in this chapter, "assessor" means the following:**

(1) In a county containing a consolidated city, a township assessor.

(2) In a county not containing a consolidated city, the county assessor.

SECTION 25. IC 6-1.1-5-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 8. Except as provided in section 9 of this chapter, the county auditor of each county shall annually prepare and deliver: ~~to:~~

(1) ~~the township assessor,~~ a list of all real property entered in the township as of the assessment date ~~to the township assessor,~~ in a county containing a consolidated city; and

(2) a list of all real property entered in the county as of the assessment date to the county assessor, in a county not containing a consolidated city.

The county auditor shall deliver the list within thirty (30) days after the assessment date. The county auditor shall prepare the list in the form prescribed or approved by the state board of tax commissioners.

SECTION 26. IC 6-1.1-5-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 10. If ~~a township~~ **an** assessor believes that it is necessary to obtain an accurate description of a specific lot or tract which is situated in the:

(1) township he serves, in a county containing a consolidated city; or

(2) the county, in a county not containing a consolidated city;

the assessor may demand in writing that the owner or occupant of the lot or tract deliver all the title papers in his possession to the assessor for his examination. If the person fails to deliver the title papers to the assessor at his office within five (5) days after the demand is mailed, the assessor shall prepare the real property list according to the best



1 information he can obtain. For that purpose, the assessor may examine,
 2 under oath, any person whom he believes has any knowledge relevant
 3 to the issue.

4 SECTION 27. IC 6-1.1-5-11 IS AMENDED TO READ AS
 5 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 11. (a) In order to
 6 determine the quantity of land contained within a tract, an assessor
 7 shall follow the rules contained in this section.

8 (b) Except as provided in subsection (c) of this section, the assessor
 9 shall recognize the quantity of land stated in a deed or patent if the
 10 owner or person in whose name the property is listed holds the land by
 11 virtue of:

12 (1) a deed from another party or from this state; or

13 (2) a patent from the United States.

14 (c) If land described in subsection (b) of this section has been
 15 surveyed subsequent to the survey made by the United States and if the
 16 ~~township~~ assessor is satisfied that the tract contains a different quantity
 17 of land than is stated in the patent or deed, the assessor shall recognize
 18 the quantity of land stated in the subsequent survey.

19 (d) Except as provided in subsection (e) of this section, ~~a township~~
 20 ~~an~~ assessor shall demand in writing that the owner of a tract, or person
 21 in whose name the land is listed, have the tract surveyed and that he
 22 return a sworn certificate from the surveyor stating the quantity of land
 23 contained in the tract if:

24 (1) the land was within the French or Clark's grant; and

25 (2) the party holds the land under original entry or survey.

26 If the party fails to return the certificate within thirty (30) days after
 27 the demand is mailed the assessor shall have a surveyor survey the
 28 land. The expenses of a survey made under this subsection shall be
 29 paid for from the county treasury. However, the county auditor shall
 30 charge the survey expenses against the land, and the expenses shall be
 31 collected with the taxes payable in the succeeding year.

32 (e) ~~A township~~ **An** assessor shall not demand a survey of land
 33 described in subsection (d) of this section if:

34 (1) the owner or holder of the land has previously had it surveyed
 35 and presents to the assessor a survey certificate which states the
 36 quantity of land; or

37 (2) the assessor is satisfied from other competent evidence, given
 38 under oath or affirmation, that the quantity of land stated in the
 39 original survey is correct.

40 SECTION 28. IC 6-1.1-5-14 IS AMENDED TO READ AS
 41 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 14. **(a)** Not later
 42 than May 15, each ~~assessing official~~ **township assessor in a county**



1 **containing a consolidated city** shall prepare and deliver to the county
 2 assessor a detailed list of the real property listed for taxation in the
 3 township.

4 (b) On or before July 1 of each year, each county assessor **in a**
 5 **county not containing a consolidated city** shall, under oath, prepare
 6 and deliver to the county auditor a detailed list of the real property
 7 listed for taxation in the county. In a county ~~with an elected township~~
 8 ~~assessor under IC 36-6-5-1 in every township containing a~~
 9 **consolidated city**, the township assessor shall prepare the real property
 10 list **and deliver the list to the county auditor.** ~~The assessing officials~~
 11 ~~and the county assessor shall prepare the list in the form prescribed by~~
 12 ~~the state board of tax commissioners.~~ **In a county containing a**
 13 **consolidated city**, the township assessor shall ensure that the county
 14 assessor has full access to the assessment records maintained by the
 15 township assessor.

16 SECTION 29. IC 6-1.1-5.5-3 IS AMENDED TO READ AS
 17 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 3. (a) Before
 18 filing a conveyance document with the county auditor under
 19 IC 6-1.1-5-4, all the parties to the conveyance must complete and sign
 20 a sales disclosure form as prescribed by the state board of tax
 21 commissioners under section 5 of this chapter. All the parties may sign
 22 one (1) form, or if all the parties do not agree on the information to be
 23 included on the completed form, each party may sign and file a
 24 separate form.

25 (b) Except as provided in subsection (c), the auditor shall forward
 26 each sales disclosure form to the county assessor. The county assessor
 27 shall forward the sales disclosure form to the state board of tax
 28 commissioners. ~~and to the appropriate township assessor.~~ The county
 29 assessor shall retain a copy of the sales disclosure form for the
 30 purposes established in IC 6-1.1-4-13.6. ~~and shall forward a copy to the~~
 31 ~~township assessors in the county.~~

32 (c) In a county containing a consolidated city, the auditor shall
 33 forward the sales disclosure form to the appropriate township assessor.
 34 The township assessor shall forward the sales disclosure form to the
 35 state board of tax commissioners. The township assessor may retain a
 36 copy of the sales disclosure form for the purposes established in
 37 IC 6-1.1-4-13.6.

38 SECTION 30. IC 6-1.1-7-5 IS AMENDED TO READ AS
 39 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 5. A mobile home
 40 which is subject to taxation under this chapter shall be assessed by:

41 (1) the assessor of the township within which the place of
 42 assessment is located, **in a county containing a consolidated**



city; or

(2) the county assessor, in a county not containing a consolidated city.

Each township assessor of a county shall certify the assessments of mobile homes to the county auditor in the same manner provided for the certification of personal property assessments. The township assessor shall make this certification on the forms prescribed by the state board of tax commissioners.

SECTION 31. IC 6-1.1-8-24 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 24. (a) Each year a township assessor in a county containing a consolidated city shall assess the fixed property which as of the assessment date of that year is:

- (1) owned or used by a public utility company; and
- (2) located in the township he the assessor serves.

(b) Each county assessor in a county not containing a consolidated city shall assess the fixed property, which as of the assessment date of that year, is:

- (1) owned or used by a public utility company; and
- (2) located in the county.

(b) (c) The township assessor specified in this section shall determine the assessed value of fixed property. In a county containing a consolidated city, the township assessor shall certify the assessed values to the county assessor on or before April 1 of the year of assessment. However, in a county with an elected township assessor under IC 36-6-5-1 in every township the township assessor shall certify the list to the state board of tax commissioners. The county assessor shall review the assessed values and shall certify the assessed values to the state board of tax commissioners on or before April 10 of the year of assessment.

SECTION 32. IC 6-1.1-8-39 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 39. The annual assessments of a public utility company's property are presumed to include all the company's property which is subject to taxation under this chapter. However, this presumption does not preclude the subsequent assessment of a specific item of tangible property which is clearly shown to have been omitted from the assessments for that year. In a county containing a consolidated city, the appropriate township assessor shall make assessments of omitted fixed property. In a county not containing a consolidated city, the county assessor shall make assessments of omitted fixed property. The state board of tax commissioners shall make assessments of omitted distributable



property. However, the board may not assess omitted distributable property after the expiration of ten (10) years from the last day of the year in which the assessment should have been made.

SECTION 33. IC 6-1.1-9-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 1. If:

(1) a township assessor, **in a county containing a consolidated city;**

(2) a county assessor; or

(3) a county property tax assessment board of appeals;

believes that any taxable tangible property has been omitted from or undervalued on the assessment rolls or the tax duplicate for any year or years, the ~~official assessor~~ or board shall give written notice under IC 6-1.1-3-20 or IC 6-1.1-4-22 of the assessment or increase in assessment. The notice shall contain a general description of the property and a statement describing the taxpayer's right to file a petition for review with the county property tax assessment board of appeals under IC 6-1.1-15-1.

SECTION 34. IC 6-1.1-10-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 10. (a) **If the owner of an industrial waste control facility located in a county containing a consolidated city who** wishes to obtain the exemption provided in section 9 of this chapter, **the owner** shall file an exemption claim with the assessor of the township in which the property is located when ~~he the owner~~ files ~~his the owner's~~ annual personal property return. **If the industrial waste control facility is located in a county not containing a consolidated city, the owner shall file an exemption claim with the county assessor when the owner files an annual personal property return.** The claim shall describe and state the assessed value of the property for which an exemption is claimed.

(b) The owner shall, by registered or certified mail, forward a copy of the exemption claim to the department of environmental management. The department shall acknowledge its receipt of the claim.

(c) The department of environmental management may investigate any claim. The department may also determine if the property for which the exemption is claimed is being utilized as an industrial waste control facility. Within one hundred twenty (120) days after a claim is mailed to the department, the department may certify its written determination to the ~~township~~ assessor with whom the claim was filed.

(d) The determination of the department remains in effect:

(1) as long as the owner owns the property and uses the property as an industrial waste control facility; or



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(2) for five (5) years;
 whichever is less. In addition, during the five (5) years after the department's determination the owner of the property must notify the township assessor **with whom the claim was filed** and the department in writing if any of the property on which the department's determination was based is disposed of or removed from service as an industrial waste control facility.

(e) The department may revoke a determination if the department finds that the property is not predominantly used as an industrial waste control facility.

(f) The township assessor, **in a county containing a consolidated city, or the county assessor, in a county not containing a consolidated city**, in accord with the determination of the department, shall allow or deny in whole or in part each exemption claim. However, if the owner provides the assessor with proof that a copy of the claim has been mailed to the department, and if the department has not certified a determination to the assessor within one hundred twenty (120) days after the claim has been mailed to the department, the assessor shall allow the total exemption claimed by the owner.

(g) The assessor shall reduce the assessed value of the owner's personal property for the year for which an exemption is claimed by the amount of exemption allowed.

SECTION 35. IC 6-1.1-10-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 13. (a) **If** the owner of personal property which is part of a stationary or unlicensed mobile air pollution control system **who located in a county containing a consolidated city** wishes to obtain the exemption provided in section 12 of this chapter, **the owner** shall claim the exemption on **his the owner's** annual personal property return **which he that the owner** files with the assessor of the township in which the property is located. **In a county not containing a consolidated city, the owner shall claim the exemption on the annual personal property return that the owner files with the county assessor.** On the return, the owner shall describe and state the assessed value of the property for which the exemption is claimed.

(b) The township assessor, **in a county containing a consolidated city, or the county assessor, in a county not containing a consolidated city**, shall review the exemption claim, and **he** shall allow or deny it in whole or in part. In making **his the** decision, the **township** assessor shall consider the requirements stated in section 12 of this chapter.

(c) The **township** assessor shall reduce the assessed value of the



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owner's personal property for the year for which the exemption is claimed by the amount of exemption allowed.

SECTION 36. IC 6-1.1-10-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 14. The action taken by a ~~township~~ **an** assessor on an exemption claim filed under section 10 or section 13 of this chapter shall be treated as an assessment of personal property. Thus, the assessor's action is subject to all the provisions of this article pertaining to notice, review, or appeal of personal property assessments.

SECTION 37. IC 6-1.1-12-0.4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: **Sec. 0.4. As used in this chapter, "assessor" means the following:**

(1) In a county containing a consolidated city, a township assessor.

(2) In a county not containing a consolidated city, the county assessor.

SECTION 38. IC 6-1.1-12-20 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 20. (a) A property owner who desires to obtain the deduction provided by section 18 of this chapter must file a certified deduction application, on forms prescribed by the state board of tax commissioners, with the auditor of the county in which the rehabilitated property is located. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. Except as provided in subsection (b) of this section, the application must be filed before May 10 of the year in which the addition to assessed value is made.

(b) If notice of the addition to assessed value for any year is not given to the property owner before April 10 of that year, the application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the ~~township~~ assessor.

(c) The application required by this section shall contain the following information:

- (1) a description of the property for which a deduction is claimed in sufficient detail to afford identification;
- (2) statements of the ownership of the property;
- (3) the assessed value of the improvements on the property before rehabilitation;
- (4) the number of dwelling units on the property;
- (5) the number of dwelling units rehabilitated;



(6) the increase in assessed value resulting from the rehabilitation; and

(7) the amount of deduction claimed.

(d) A deduction application filed under this section is applicable for the year in which the increase in assessed value occurs and for the immediately following four (4) years without any additional application being filed.

(e) On verification of an application by:

(1) the assessor of the township in which the property is located, **in a county containing a consolidated city; or**

(2) **the county assessor, in a county not containing a consolidated city;**

the county auditor shall make the deduction.

SECTION 39. IC 6-1.1-12-24 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 24. (a) A property owner who desires to obtain the deduction provided by section 22 of this chapter must file a certified deduction application, on forms prescribed by the state board of tax commissioners, with the auditor of the county in which the property is located. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. Except as provided in subsection (b) of this section, the application must be filed before May 10 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation for any year is not given to the property owner before April 10 of that year, the application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the ~~township~~ assessor.

(c) The application required by this section shall contain the following information:

(1) the name of the property owner;

(2) a description of the property for which a deduction is claimed in sufficient detail to afford identification;

(3) the assessed value of the improvements on the property before rehabilitation;

(4) the increase in the assessed value of improvements resulting from the rehabilitation; and

(5) the amount of deduction claimed.

(d) A deduction application filed under this section is applicable for the year in which the addition to assessed value is made and in the immediate following four (4) years without any additional application being filed.

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(e) On verification of the correctness of an application by:

(1) the assessor of the township in which the property is located,
in a county containing a consolidated city; or

(2) the county assessor, in a county not containing a consolidated city;

the county auditor shall make the deduction.

SECTION 40. IC 6-1.1-12-28.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 28.5. (a) For purposes of this section:

"Hazardous waste" has the meaning set forth in IC 13-11-2-99(a) and includes a waste determined to be a hazardous waste under IC 13-22-2-3(b).

"Resource recovery system" means tangible property directly used to dispose of solid waste or hazardous waste by converting it into energy or other useful products.

"Solid waste" has the meaning set forth in IC 13-11-2-205(a) but does not include dead animals or any animal solid or semisolid wastes.

(b) Except as provided in this section, the owner of a resource recovery system is entitled to an annual deduction in an amount equal to ninety-five percent (95%) of the assessed value of the system if:

(1) the system was certified by the department of environmental management for the 1993 assessment year or a prior assessment year; and

(2) the owner filed a timely application for the deduction for the 1993 assessment year.

For purposes of this section, a system includes tangible property that replaced tangible property in the system after the certification by the department of environmental management.

(c) The owner of a resource recovery system that is directly used to dispose of hazardous waste is not entitled to the deduction provided by this section for a particular assessment year if during that assessment year the owner:

(1) is convicted of any violation under IC 13-7-13-3 (repealed), IC 13-7-13-4 (repealed), or IC 13-30-6; or

(2) is subject to an order or a consent decree with respect to property located in Indiana based upon a violation of a federal or state rule, regulation, or statute governing the treatment, storage, or disposal of hazardous wastes that had a major or moderate potential for harm.

(d) The certification of a resource recovery system by the department of environmental management for the 1993 assessment year or a prior assessment year is valid through the 1997 assessment



year so long as the property is used as a resource recovery system. If the property is no longer used for the purpose for which the property was used when the property was certified, the owner of the property shall notify the county auditor. However, the deduction from the assessed value of the system is:

- (1) ninety-five percent (95%) for the 1994 assessment year;
- (2) ninety percent (90%) for the 1995 assessment year;
- (3) seventy-five percent (75%) for the 1996 assessment year; and
- (4) sixty percent (60%) for the 1997 assessment year.

Notwithstanding this section as it existed before 1995, for the 1994 assessment year, the portion of any tangible property comprising a resource recovery system that was assessed and first deducted for the 1994 assessment year may not be deducted for property taxes first due and payable in 1995 or later.

(e) In order to qualify for a deduction under this section, the person who desires to claim the deduction must file an application with the county auditor after February 28 and before May 16 of the current assessment year unless the person has been granted an extension under IC 6-1.1-3-7. If the person has been granted an extension, the person must file the application after February 28 and before June 15 of the current assessment year. An application must be filed in each year for which the person desires to obtain the deduction. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. If the application is not filed before the applicable deadline under this subsection, the deduction is waived. The application must be filed on a form prescribed by the state board of tax commissioners. The application for a resource recovery system deduction must include:

- (1) a certification by the department of environmental management for the 1993 assessment year or a prior assessment year as described in subsection (d); or
- (2) the certification by the department of environmental management for the 1993 assessment year as described in subsection (g).

Beginning with the 1995 assessment year a person must also file an itemized list of all property on which a deduction is claimed. The list must include the date of purchase of the property and the cost to acquire the property.

(f) Before July 1, 1995, the department of environmental management shall transfer all the applications, records, or other material the department has with respect to resource recovery system deductions under this section for the 1993 and 1994 assessment years.



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1 The ~~township~~ assessor shall verify each deduction application filed
 2 under this section and the county auditor shall determine the deduction.
 3 The county auditor shall send to the state board of tax commissioners
 4 a copy of each deduction application. The county auditor shall notify
 5 the county property tax assessment board of appeals of all deductions
 6 allowed under this section. A denial of a deduction claimed under this
 7 subsection may be appealed as provided in IC 6-1.1-15. The appeal is
 8 limited to a review of a determination made by the ~~township~~ assessor
 9 or the county auditor.

10 (g) Notwithstanding subsection (d), the certification for the 1993
 11 assessment year of a resource recovery system in regard to which a
 12 political subdivision is liable for the payment of the property taxes
 13 remains valid at the ninety-five percent (95%) deduction level allowed
 14 before 1994 as long as the political subdivision remains liable for the
 15 payment of the property taxes on the system.

16 SECTION 41. IC 6-1.1-12-35 IS AMENDED TO READ AS
 17 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 35. (a) Except as
 18 provided in section 36 of this chapter, a person who desires to claim the
 19 deduction provided by section 31, 33, or 34 of this chapter must file a
 20 certified statement in duplicate, on forms prescribed by the state board
 21 of tax commissioners, and proof of certification under subsection (b)
 22 with the auditor of the county in which the property for which the
 23 deduction is claimed is subject to assessment. Except as provided in
 24 subsection (e), with respect to property that is not assessed under
 25 IC 6-1.1-7, the person must file the statement between March 1 and
 26 May 10, inclusive, of the assessment year. The person must file the
 27 statement in each year for which he desires to obtain the deduction.
 28 With respect to a property which is assessed under IC 6-1.1-7, the
 29 person must file the statement between January 15 and March 31,
 30 inclusive, of each year for which he desires to obtain the deduction.
 31 The statement may be filed in person or by mail. If mailed, the mailing
 32 must be postmarked on or before the last day for filing. On verification
 33 of the statement by:

34 (1) the **county** assessor, **in a county not containing a**
 35 **consolidated city; or**

36 (2) **the assessor** of the township in which the property for which
 37 the deduction is claimed is subject to assessment, **in a county**
 38 **containing a consolidated city;**

39 the county auditor shall allow the deduction.

40 (b) The department of environmental management, upon application
 41 by a property owner, shall determine whether a system or device
 42 qualifies for a deduction provided by section 31, 33, or 34 of this

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chapter. If the department determines that a system or device qualifies for a deduction, it shall certify the system or device and provide proof of the certification to the property owner. The department shall prescribe the form and manner of the certification process required by this subsection.

(c) If the department of environmental management receives an application for certification before April 10 of the assessment year, the department shall determine whether the system or device qualifies for a deduction before May 10 of the assessment year. If the department fails to make a determination under this subsection before May 10 of the assessment year, the system or device is considered certified.

(d) A denial of a deduction claimed under section 31, 33, or 34 of this chapter may be appealed as provided in IC 6-1.1-15. The appeal is limited to a review of a determination made by the ~~township~~ assessor, county property tax assessment board of appeals, or state board of tax commissioners.

(e) A person who timely files a personal property return under IC 6-1.1-3-7(a) for an assessment year and who desires to claim the deduction provided in section 31 of this chapter for property that is not assessed under IC 6-1.1-7 must file the statement described in subsection (a) between March 1 and May 15, inclusive, of that year. A person who obtains a filing extension under IC 6-1.1-3-7(b) for an assessment year must file the application between March 1 and June 14, inclusive, of that year.

SECTION 42. IC 6-1.1-12.1-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 5. (a) A property owner who desires to obtain the deduction provided by section 3 of this chapter must file a certified deduction application, on forms prescribed by the state board of tax commissioners, with the auditor of the county in which the property is located. Except as otherwise provided in subsection (b) or (e), the deduction application must be filed before May 10 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation or new assessment for any year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of:

- (1) the township assessor, **in a county containing a consolidated city; or**
- (2) **the county assessor, in a county not containing a consolidated city.**

(c) The deduction application required by this section must contain



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the following information:

- (1) The name of the property owner.
- (2) A description of the property for which a deduction is claimed in sufficient detail to afford identification.
- (3) The assessed value of the improvements before rehabilitation.
- (4) The increase in the assessed value of improvements resulting from the rehabilitation.
- (5) The assessed value of the new structure in the case of redevelopment.
- (6) The amount of the deduction claimed for the first year of the deduction.
- (7) If the deduction application is for a deduction in a residentially distressed area, the assessed value of the improvement or new structure for which the deduction is claimed.

(d) A deduction application filed under subsection (a) or (b) is applicable for the year in which the addition to assessed value or assessment of a new structure is made and in the immediate following two (2), four (4), five (5), or nine (9) years, whichever is applicable, without any additional deduction application being filed. However, property owners who had an area designated an urban development area pursuant to a deduction application filed prior to January 1, 1979, are only entitled to a deduction for a five (5) year period. In addition, property owners who are entitled to a deduction under this chapter pursuant to a deduction application filed after December 31, 1978, and before January 1, 1986, are entitled to a deduction for a ten (10) year period.

(e) A property owner who desires to obtain the deduction provided by section 3 of this chapter but who has failed to file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year which shall be applicable for the year filed and the subsequent years without any additional deduction application being filed for the amounts of the deduction which would be applicable to such years pursuant to section 4 of this chapter if such a deduction application had been filed in accordance with subsection (a) or (b).

(f) On verification of the correctness of a deduction application by the assessor of the township in which the property is located, **in a county containing a consolidated city, or the county assessor, in a county not containing a consolidated city**, the county auditor shall act as follows:

- (1) If a determination about whether the deduction is three (3), six (6), or ten (10) years has been made in the resolution adopted



under section 2.5 of this chapter, the county auditor shall make the appropriate deduction.

(2) If a determination about whether the deduction is three (3), six (6), or ten (10) years has not been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall send a copy of the deduction application to the designating body. Upon receipt of the resolution stating whether the deduction will be allowed for three (3), six (6), or ten (10) years, the county auditor shall make the appropriate deduction.

(3) If the deduction application is for rehabilitation or redevelopment in a residentially distressed area, the county auditor shall make the appropriate deduction.

(g) The amount and period of the deduction provided for property by section 3 of this chapter are not affected by a change in the ownership of the property if the new owner of the property:

(1) continues to use the property in compliance with any standards established under section 2(g) of this chapter; and

(2) files an application in the manner provided by subsection (e).

(h) The township assessor, **in a county containing a consolidated city, or the county assessor, in a county not containing a consolidated city**, shall include a notice of the deadlines for filing a deduction application under subsections (a) and (b) with each notice to a property owner of an addition to assessed value or of a new assessment.

SECTION 43. IC 6-1.1-14-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 2. Each county assessor shall transmit to the state board of tax commissioners each business personal property return ~~which the township assessor is required to deliver to the county assessor under IC 1971, 6-1.1-3-18(b)~~ and any supporting data supplied by the taxpayer with the return. The return and supporting data shall be transmitted to the board on or before the time prescribed by the board.

SECTION 44. IC 6-1.1-14-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 7. The ~~county assessor, a township assessor, or ten (10) or more taxpayers who are affected by an equalization order issued under section 5 of this chapter~~ **following persons** may file a petition for review of the order with the county assessor of the county to which the equalization order is issued:

(1) **The county assessor.**

(2) **The township assessor, in a county containing a consolidated city.**

(3) **Ten (10) or more taxpayers that are affected by an**



equalization order issued under section 5 of this chapter.

The petition must be filed within ten (10) days after notice of the order is given under section 9 of this chapter. The petition shall set forth, in the form and detail prescribed by the state board of tax commissioners, the objections to the equalization order.

SECTION 45. IC 6-1.1-15-0.5 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ AS FOLLOWS** [EFFECTIVE JANUARY 1, 2003]: **Sec. 0.5. As used in this chapter, "assessor" means the following:**

(1) In a county containing a consolidated city, a township assessor.

(2) In a county not containing a consolidated city, the county assessor.

SECTION 46. IC 6-1.1-15-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 1. (a) A taxpayer may obtain a review by the county property tax assessment board of appeals of a county or township official's action with respect to the assessment of the taxpayer's tangible property if the official's action requires the giving of notice to the taxpayer. At the time that notice is given to the taxpayer, he shall also be informed in writing of:

(1) his opportunity for review under this section; and

(2) the procedures he must follow in order to obtain review under this section.

(b) In order to appeal a current assessment and have a change in the assessment effective for the most recent assessment date, the taxpayer must file a petition with the assessor of the county in which the action is taken:

(1) within forty-five (45) days after notice of a change in the assessment is given to the taxpayer; or

(2) **by** May 10 of that year;

whichever is later. The county assessor shall notify the county auditor that the assessment is under appeal.

(c) A change in an assessment made as a result of an appeal filed:

(1) in the same year that notice of a change in the assessment is given to the taxpayer; and

(2) after the time prescribed in subsection (b);

becomes effective for the next assessment date.

(d) A taxpayer may appeal a current real estate assessment in a year even if the taxpayer has not received a notice of assessment in the year. If an appeal is filed on or before May 10 of a year in which the taxpayer has not received notice of assessment, a change in the assessment resulting from the appeal is effective for the most recent assessment



1 date. If the appeal is filed after May 10, the change becomes effective
2 for the next assessment date.

3 (e) The state board of tax commissioners shall prescribe the form of
4 the petition for review of an assessment determination by a ~~township~~
5 **an** assessor. The board shall issue instructions for completion of the
6 form. The form and the instructions must be clear, simple, and
7 understandable to the average individual. An appeal of such a
8 determination must be made on the form prescribed by the board. The
9 form must require the petitioner to specify the following:

10 (1) The physical characteristics of the property in issue that bear
11 on the assessment determination.

12 (2) All other facts relevant to the assessment determination.

13 (3) The reasons why the petitioner believes that the assessment
14 determination by the ~~township~~ assessor is erroneous.

15 (f) The state board of tax commissioners shall prescribe a form for
16 a response by the ~~township~~ assessor to the petition for review of an
17 assessment determination. The board shall issue instructions for
18 completion of the form. The form must require the township assessor
19 to indicate:

20 (1) agreement or disagreement with each item indicated on the
21 petition under subsection (e); and

22 (2) the reasons why the assessor believes that the assessment
23 determination is correct.

24 (g) Immediately upon receipt of a timely filed petition on the form
25 prescribed under subsection (e), the county assessor **of a county**
26 **containing a consolidated city** shall forward a copy of the petition to
27 the township assessor who made the challenged assessment. The
28 township assessor, **in a county containing a consolidated city, or the**
29 **county assessor, in a county not containing a consolidated city,**
30 shall, within thirty (30) days after the receipt of the petition, attempt to
31 hold a preliminary conference with the petitioner and resolve as many
32 issues as possible. Within ten (10) days after the conference:

33 (1) the township assessor, **in a county containing a consolidated**
34 **city,** shall forward to the county auditor and **the** county assessor;
35 **and**

36 (2) **the county assessor, in a county not containing a**
37 **consolidated city, shall forward to the county auditor;**

38 a completed response to the petition on the form prescribed under
39 subsection (f). The county assessor shall immediately forward a copy
40 of the response form to the petitioner and the county property tax
41 assessment board of appeals. If the county auditor determines that the
42 appealed items on which there is disagreement constitute at least one

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1 percent (1%) of the total gross certified assessed value of the
 2 immediately preceding year for any particular unit, the county auditor
 3 shall immediately notify the fiscal officer of the unit. If after the
 4 conference there are items listed in the petition on which there is
 5 disagreement, the property tax assessment board of appeals shall hold
 6 a hearing within ninety (90) days of the filing of the petition on those
 7 items of disagreement. The taxpayer may present the taxpayer's reasons
 8 for disagreement with the assessment. The ~~township assessor or county~~
 9 ~~assessor for the county~~ must present the basis for the assessment
 10 decision on these items to the board of appeals at the hearing and the
 11 reasons the petitioner's appeal should be denied on those items. The
 12 board of appeals shall have a written record of the hearing and prepare
 13 a written statement of findings and a decision on each item within sixty
 14 (60) days of the hearing. If the ~~township~~ assessor does not attempt to
 15 hold a preliminary conference, the board shall accept the appeal of the
 16 petitioner at the hearing.

17 SECTION 47. IC 6-1.1-15-2.1 IS AMENDED TO READ AS
 18 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 2.1. (a) The
 19 county property tax assessment board of appeals may assess the
 20 tangible property in question.

21 (b) The county property tax assessment board of appeals shall, by
 22 mail, give notice of the date fixed for the hearing under section 1 of this
 23 chapter to the petitioner, and to the ~~township~~ assessor.

24 (c) If a petition for review does not comply with the state board of
 25 tax commissioners' instructions for completing the form prescribed
 26 under section 1(e) of this chapter, the county assessor shall return the
 27 petition to the petitioner and include a notice describing the defect in
 28 the petition. The petitioner then has thirty (30) days from the date on
 29 the notice to cure the defect and file a corrected petition or statement
 30 with the county assessor that the petitioner believes the petition is not
 31 defective. If a statement is filed or the county assessor believes a
 32 corrected petition is not in compliance with section 1(e) of this chapter,
 33 the **county** assessor shall forward the statement or corrected petition to
 34 the county property tax assessment board of appeals. Within ten (10)
 35 days after receiving the statement or petition, the county property tax
 36 assessment board of appeals shall determine if the original or corrected
 37 petition is still not in compliance. The county property tax assessment
 38 board of appeals shall deny an original or a corrected petition for
 39 review if it does not substantially comply with the state board of tax
 40 commissioners' instructions for completing the form prescribed under
 41 section 1(e) of this chapter.

42 (d) The state board of tax commissioners shall prescribe a form for



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use by the county property tax assessment board of appeals in processing petitions for review of assessment determinations. The state board shall issue instructions for completion of the form. The form must require the county property tax assessment board of appeals to include a record of the hearing, findings on each item, and indicate agreement or disagreement with each item that is:

(1) indicated on the petition submitted under section 1(e) of this chapter; and

(2) included in the ~~township~~ assessor's response under section 1(g) of this chapter.

The form must also require the county property tax assessment board of appeals to indicate the issues in dispute for each item and its reasons in support of its resolution of those issues.

(e) After the hearing the county property tax assessment board of appeals shall, by mail, give notice of its determination to the petitioner, ~~the township assessor, and the county assessor, and also, in a county containing a consolidated city, the township assessor,~~ and shall include with the notice copies of the forms completed under subsection (d).

SECTION 48. IC 6-1.1-15-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 3. (a) A taxpayer may obtain a review by the state board of tax commissioners of a county property tax assessment board of appeals action with respect to the assessment of that taxpayer's tangible property if the county property tax assessment board of appeals' action requires the giving of notice to the taxpayer. At the time that notice is given to the taxpayer, he shall also be informed in writing of:

(1) his opportunity for review under this section; and

(2) the procedures he must follow in order to obtain review under this section.

(b) ~~A township~~ An assessor or a member of a county property tax assessment board of appeals may obtain a review by the state board of tax commissioners of any assessment which he has made, upon which he has passed, or which has been made over his protest.

(c) In order to obtain a review by the state board of tax commissioners under this section, the party must file a petition for review with the appropriate county assessor within thirty (30) days after the notice of the county property tax assessment board of appeals action is given to the taxpayer.

(d) The state board of tax commissioners shall prescribe the form of the petition for review of an assessment determination by the county property tax assessment board of appeals. The state board shall issue



instructions for completion of the form. The form and the instructions must be clear, simple, and understandable to the average individual. An appeal of such a determination must be made on the form prescribed by the state board. The form must require the petitioner to specify the following:

- (1) The items listed in section 1(e)(1) and 1(e)(2) of this chapter.
- (2) The reasons why the petitioner believes that the assessment determination by the county property tax assessment board of appeals is erroneous.

(e) The county assessor shall transmit the petition for review to the division of appeals of the state board of tax commissioners within ten (10) days after it is filed.

(f) If a ~~township~~ **an** assessor or a member of the county property tax assessment board of appeals files a petition for review under this section concerning the assessment of a taxpayer's property, the county assessor must send a copy of the petition to the taxpayer.

SECTION 49. IC 6-1.1-15-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 4. (a) After receiving a petition for review which is filed under section 3 of this chapter, the division of appeals of the state board of tax commissioners shall conduct a hearing at its earliest opportunity. In addition, the division of appeals of the state board may assess the property in question, correcting any errors which may have been made. The division of appeals of the state board shall give notice of the date fixed for the hearing, by mail, to the taxpayer and to the appropriate ~~township~~ assessor ~~county assessor~~, and county auditor. The division of appeals of the state board shall give these notices at least ten (10) days before the day fixed for the hearing.

(b) If a petition for review does not comply with the state board of tax commissioners' instructions for completing the form prescribed under section 3 of this chapter, the division of appeals of the state board of tax commissioners shall return the petition to the petitioner and include a notice describing the defect in the petition. The petitioner then has thirty (30) days from the date on the notice to cure the defect and file a corrected petition. The division of appeals of the state board of tax commissioners shall deny a corrected petition for review if it does not substantially comply with the state board of tax commissioners' instructions for completing the form prescribed under section 3 of this chapter.

(c) The state board of tax commissioners shall prescribe a form for use in processing petitions for review of actions by the county property tax assessment board of appeals. The state board shall issue

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instructions for completion of the form. The form must require the division of appeals of the state board, to indicate agreement or disagreement with each item that is:

- (1) indicated on the petition submitted under section 1(e) of this chapter;
- (2) included in the ~~township~~ assessor's response under section 1(g) of this chapter; and
- (3) included in the county property tax assessment board of appeals' findings, record, and determination under section 2.1(d) of this chapter.

The form must also require the division of appeals of the state board to indicate the issues in dispute and its reasons in support of its resolution of those issues.

(d) After the hearing the division of appeals of the state board shall give the petitioner, the ~~township~~ assessor, ~~the county assessor~~, and the county auditor:

- (1) notice, by mail, of its final determination;
- (2) a copy of the form completed under subsection (c); and
- (3) notice of the procedures they must follow in order to obtain court review under section 5 of this chapter.

(e) The division of appeals of the state board of tax commissioners shall conduct a hearing within six (6) months after a petition in proper form is filed with the division, excluding any time due to a delay reasonably caused by the petitioner. The division of appeals shall make a determination within the later of forty-five (45) days after the hearing or the date set in an extension order issued by the chairman of the state board of tax commissioners. However, the state board of tax commissioners may not extend the final determination date by more than one hundred eighty (180) days. Except as provided in subsection ~~(g)~~ (f):

- (1) the failure of the division of appeals to make a determination within the time allowed by this subsection shall be treated as a final determination of the state board of tax commissioners to deny the petition; and
- (2) a final decision of the division of appeals is a final determination of the state board of tax commissioners.

~~(g)~~ (f) A final determination of the division of appeals is not a final determination of the state board of tax commissioners if the state board of tax commissioners:

- (1) gives notice to the parties that the state board of tax commissioners will review the determination of the division of appeals within fifteen (15) days after the division of appeals gives



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notice of the determination to the parties or the maximum allowable time for the issuance of a determination under subsection (f) expires; or

(2) determines to rehear the determination under section 5 of this chapter.

The state board of tax commissioners shall conduct a review under subdivision (1) in the same manner as a rehearing under section 5 of this chapter.

SECTION 50. IC 6-1.1-15-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 12. (a) Subject to the limitations contained in subsections (c) and (d), a county auditor shall correct errors which are discovered in the tax duplicate for any one (1) or more of the following reasons:

(1) The description of the real property was in error.

(2) The assessment was against the wrong person.

(3) Taxes on the same property were charged more than one (1) time in the same year.

(4) There was a mathematical error in computing the taxes or penalties on the taxes.

(5) There was an error in carrying delinquent taxes forward from one (1) tax duplicate to another.

(6) The taxes, as a matter of law, were illegal.

(7) There was a mathematical error in computing an assessment.

(8) Through an error of omission by any state or county officer the taxpayer was not given credit for an exemption or deduction permitted by law.

(b) The county auditor shall correct an error described under subsection (a)(1), (a)(2), (a)(3), (a)(4), or (a)(5) when he finds that the error exists.

(c) If the tax is based on an assessment made or determined by the state board of tax commissioners, the county auditor shall not correct an error described under subsection (a)(6), (a)(7), or (a)(8) until after the correction is either approved by the state board or ordered by the tax court.

(d) If the tax is not based on an assessment made or determined by the state board of tax commissioners, the county auditor shall correct an error described under subsection (a)(6), (a)(7), or (a)(8) only if the correction is first approved by ~~at least two (2) of the following officials:~~

~~(1) The township assessor;~~

~~(2) the county auditor and~~

~~(3) the county assessor.~~

If ~~two (2)~~ of these officials do not approve such a correction, the county

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auditor shall refer the matter to the county property tax assessment board of appeals for determination. The county property tax assessment board of appeals shall provide a copy of the determination to the taxpayer and to the county auditor.

(e) A taxpayer may appeal a determination of the county property tax assessment board of appeals to the division of appeals of the state board of tax commissioners for a final administrative determination. An appeal under this section shall be conducted in the same manner as appeals under sections 4 through 8 of this chapter. The state board of tax commissioners shall send the final administrative determination to the taxpayer, the county auditor, **and the county assessor.** ~~and the township assessor.~~

(f) If a correction or change is made in the tax duplicate after it is delivered to the county treasurer, the county auditor shall transmit a certificate of correction to the county treasurer. The county treasurer shall keep the certificate as the voucher for settlement with the county auditor.

SECTION 51. IC 6-1.1-16-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 2. (a) If a county property tax assessment board of appeals fails to change an assessed value claimed by a taxpayer on a personal property return and give notice of the change within the time prescribed in section 1(a)(2) of this chapter:

(1) the township assessor or the county assessor, in a county containing a consolidated city; or

(2) the county assessor, in a county not containing a consolidated city;

may file a petition for review of the assessment by the state board of tax commissioners. The ~~township assessor or the county~~ assessor must file the petition for review in the manner provided in IC 6-1.1-15-3(c). The time period for filing the petition begins to run on the last day that the county board is permitted to act on the assessment under section 1(a)(2) of this chapter as though the board acted and gave notice of its action on that day.

(b) Notwithstanding section 1(a)(3) of this chapter, the state board of tax commissioners shall reassess tangible property when an appealed assessment of the property is remanded to the board under IC 6-1.1-15-8.

SECTION 52. IC 6-1.1-24-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 2. (a) In addition to the delinquency list required under section 1 of this chapter, each county auditor shall prepare a notice. The notice shall contain the



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following:

(1) A list of tracts or real property eligible for sale under this chapter.

(2) A statement that the tracts or real property included in the list will be sold at public auction to the highest bidder.

(3) A statement that the tracts or real property will not be sold for an amount which is less than the sum of:

(A) the delinquent taxes and special assessments on each tract or item of real property;

(B) the taxes and special assessments on each tract or item of real property that are due and payable in the year of the sale, whether or not they are delinquent;

(C) all penalties due on the delinquencies;

(D) an amount prescribed by the county auditor that equals the sum of:

(i) twenty-five dollars (\$25) for postage and publication costs; and

(ii) any other actual costs incurred by the county that are directly attributable to the tax sale; and

(E) any unpaid costs due under subsection (b) from a prior tax sale.

(4) A statement that a person redeeming each tract or item of real property after the sale must pay an interest charge of ten percent (10%) per annum on the amount of taxes and special assessments paid by the purchaser on the redeemed property after the tax sale.

(5) A statement for informational purposes only, of the location of each tract or item of real property by key number, if any, and street address, if any, or a common description of the property other than a legal description. The:

(A) township assessor, **in a county containing a consolidated city; or**

(B) **county assessor, in a county not containing a consolidated city;**

upon written request from the county auditor, shall provide the information to be in the notice required by this subsection. A misstatement in the key number or street address does not invalidate an otherwise valid sale.

(6) A statement indicating:

(A) the name of the owner of each tract or item of real property with a single owner; or

(B) the name of at least one (1) of the owners of each tract or item of real property with multiple owners.

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(7) A statement of the procedure to be followed for obtaining or objecting to a judgment and order of sale, that must include the following:

(A) A statement that the county auditor and county treasurer will apply on or after a date designated in the notice for a court judgment against the tracts or real property for an amount that is not less than the amount set under subdivision (3), and for an order to sell the tracts or real property at public auction to the highest bidder.

(B) A statement that any defense to the application for judgment must be filed with the court before the date designated as the earliest date on which the application for judgment may be filed.

(C) A statement that the court will set a date for a hearing at least seven (7) days before the advertised date and that the court will determine any defenses to the application for judgment at the hearing.

(8) A statement that the sale will be conducted at a place designated in the notice and that the sale will continue until all tracts and real property have been offered for sale.

(9) A statement that the sale will take place at the times and dates designated in the notice. Except as provided in section 5.5 of this chapter, the sale must take place on or after August 1 and before November 1 of each year.

(10) A statement that a person redeeming each tract or item after the sale must pay the costs described in IC 6-1.1-25-2(d).

(11) If a county auditor and county treasurer have entered into an agreement under IC 6-1.1-25-4.7, a statement that the county auditor will perform the duties of the notification and title search under IC 6-1.1-25-4.5 and the notification and petition to the court for the tax deed under IC 6-1.1-25-4.6.

(b) If within sixty (60) days before the date of the tax sale the county incurs costs set under subsection (a)(3)(D) and those costs are not paid, the county auditor shall enter the amount of costs that remain unpaid upon the tax duplicate of the property for which the costs were set. The county treasurer shall mail notice of unpaid costs entered upon a tax duplicate under this subsection to the owner of the property identified in the tax duplicate.

(c) The amount of unpaid costs entered upon a tax duplicate under subsection (b) must be paid no later than the date upon which the next installment of real estate taxes for the property is due. Unpaid costs entered upon a tax duplicate under subsection (b) are a lien against the

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property described in the tax duplicate, and amounts remaining unpaid on the date the next installment of real estate taxes is due may be collected in the same manner that delinquent property taxes are collected.

SECTION 53. IC 6-1.1-31-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 5. (a) The rules promulgated by the state board of tax commissioners are the basis for determining the true tax value of tangible property.

(b) Local assessing officials, members of the county property tax assessment board of appeals, and county assessors shall:

- (1) comply with the rules, appraisal manuals, bulletins, and directives adopted by the state board of tax commissioners;
- (2) use the property tax forms, property tax returns, and notice forms prescribed by the board; and
- (3) collect and record the data required by the board.

(c) In assessing tangible property, the township assessors **in a county containing a consolidated city**, members of the county property tax assessment board of appeals, and county assessors may consider factors in addition to those prescribed by the state board of tax commissioners if the use of the additional factors is first approved by the board. Each township assessor **in a county containing a consolidated city, each member** of the county property tax assessment board of appeals, and the county assessor shall indicate on his records for each individual assessment whether:

- (1) only the factors contained in the board's rules, forms, and returns have been considered; or
- (2) factors in addition to those contained in the board's rules, forms, and returns have been considered.

SECTION 54. IC 6-1.1-31.5-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 3. (a) After December 31, 1998, each county shall maintain a state certified computer system that has the capacity to:

- (1) process and maintain assessment records;
- (2) process and maintain standardized property tax forms;
- (3) process and maintain standardized property assessment notices;
- (4) maintain complete and accurate assessment records for the county; and
- (5) process and compute complete and accurate assessments in accordance with Indiana law.

Except in a county containing a consolidated city, the county assessor ~~with the recommendation of the township assessors~~ shall



select the computer system used by ~~township assessors and~~ the county assessor in the county. ~~except in a county with a township assessor elected under IC 36-6-5-1 in every township.~~ In a county with an elected township assessor under IC 36-6-5-1 in every township, **containing a consolidated city**, the county assessor shall select a computer system based on a majority vote of the township assessors in the county.

(b) All information on the computer system shall be readily accessible to:

- (1) township assessors, **in a county containing a consolidated city;**
- (2) the county assessor;
- (3) the board; and
- (4) members of the county property tax assessment board of appeals.

(c) The certified system used by the counties must be compatible with the data export and transmission requirements in a standard format prescribed by the board. The certified system must be maintained in a manner that ensures prompt and accurate transfer of data to the board.

(d) All standardized property forms and notices on the certified computer system shall be maintained by the:

- (1) township assessor and the county assessor, **in a county containing a consolidated city; or**
- (2) **the county assessor, in a county not containing a consolidated city;**

in an accessible location and in a format that is easily understandable for use by persons of the county.

SECTION 55. IC 6-1.1-35.2-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 1. The state board of tax commissioners shall provide training to the members of the county property tax assessment boards of appeals, ~~and the county assessors, and~~ township ~~and trustee~~ assessors **in a county containing a consolidated city** (referred to in this chapter as assessing officials) as provided in this chapter.

SECTION 56. IC 6-1.1-35.5-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 7. (a) The state board of tax commissioners shall establish a fair and reasonable fee for examination and certification under this chapter. However, the fee does not apply to ~~an elected assessing official~~; a county assessor, a member of, and hearing officers for, a county property tax assessment board of appeals, **a township assessor in a county containing a consolidated**



city, or an employee of an elected assessing official, a county assessor, or a county property tax assessment board of appeals, or a township assessor in a county containing a consolidated city who is taking the level one examination or the level two examination for the first time.

(b) The assessing official training account is established as an account within the state general fund. All fees collected by the state board of tax commissioners shall be deposited in the account. The account shall be administered by the state board of tax commissioners and does not revert to the state general fund at the end of a fiscal year. The state board of tax commissioners may use money in the account for testing and training of assessing officials, county assessors, members of a county property tax assessment board of appeals, township assessors in a county containing a consolidated city, and employees of assessing officials, county assessors, or the a county property tax assessment board of appeals, or township assessors in a county containing a consolidated city.

SECTION 57. IC 6-1.1-36-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 13. When a political subdivision is formed, the auditor of the county in which the political subdivision is situated shall, at the written request of the legislative body of the political subdivision, prepare a list of all the lands and lots within the limits of the political subdivision and the county auditor shall deliver the list to:

(1) the appropriate township assessor, in a county containing a consolidated city; or

(2) the county assessor, in a county not containing a consolidated city;

on or before the assessment date which immediately follows the date of incorporation. The county auditor shall use the records in the auditor's office in order to compile the list.

SECTION 58. IC 6-1.1-37-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 7. (a) If a person fails to file a required personal property return on or before the due date, the county auditor shall add a penalty of twenty-five dollars (\$25) to the person's next property tax installment. The county auditor shall also add an additional penalty to the taxes payable by the person if he fails to file the personal property return within thirty (30) days after the due date. The amount of the additional penalty is twenty percent (20%) of the taxes finally determined to be due with respect to the personal property which should have been reported on the return.

(b) For purposes of this section, a personal property return is not due until the expiration of any extension period granted by the township



1 assessor under IC 6-1.1-3-7(b).

2 (c) The penalties prescribed under this section do not apply to an
3 individual or his dependents if he:

4 (1) is in the military or naval forces of the United States on the
5 assessment date; and

6 (2) is covered by the federal Soldiers' and Sailors' Civil Relief
7 Act.

8 (d) If a person subject to IC 6-1.1-3-7(d) fails to include on a
9 personal property return the information, if any, that the state board of
10 tax commissioners requires under IC 6-1.1-3-9 or IC 6-1.1-5-13, the
11 county auditor shall add a penalty to the property tax installment next
12 due for the return. The amount of the penalty is twenty-five dollars
13 (\$25).

14 (e) If the total assessed value that a person reports on a personal
15 property return is less than the total assessed value that the person is
16 required by law to report and if the amount of the undervaluation
17 exceeds five percent (5%) of the value that should have been reported
18 on the return, then the county auditor shall add a penalty of twenty
19 percent (20%) of the additional taxes finally determined to be due as
20 a result of the undervaluation. The penalty shall be added to the
21 property tax installment next due for the return on which the property
22 was undervalued. If a person has complied with all of the requirements
23 for claiming a deduction, an exemption, or an adjustment for abnormal
24 obsolescence, then the increase in assessed value that results from a
25 denial of the deduction, exemption, or adjustment for abnormal
26 obsolescence is not considered to result from an undervaluation for
27 purposes of this subsection.

28 (f) A penalty is due with an installment under subsection (a), (d), or
29 (e) whether or not an appeal is filed under IC 6-1.1-15-5 with respect
30 to the tax due on that installment.

31 SECTION 59. IC 6-1.1-37-8 IS AMENDED TO READ AS
32 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 8. A township
33 assessor, **in a county containing a consolidated city, or the county**
34 **assessor, in a county not containing a consolidated city**, shall inform
35 the county auditor of any vending machine which does not, as required
36 under IC 1971, 6-1.1-3-8, have an identification device on its face. The
37 county auditor shall then add a one dollar (\$1.00) penalty to the next
38 property tax installment of the person on whose premises the machine
39 is located.

40 SECTION 60. IC 6-1.1-42-27 IS AMENDED TO READ AS
41 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 27. (a) A property
42 owner who desires to obtain the deduction provided by section 24 of

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1 this chapter must file a certified deduction application, on forms
 2 prescribed by the state board of tax commissioners, with the auditor of
 3 the county in which the property is located. Except as otherwise
 4 provided in subsection (b) or (e), the deduction application must be
 5 filed before May 10 of the year in which the addition to assessed
 6 valuation is made.

7 (b) If notice of the addition to assessed valuation or new assessment
 8 for any year is not given to the property owner before April 10 of that
 9 year, the deduction application required by this section may be filed not
 10 later than thirty (30) days after the date such a notice is mailed to the
 11 property owner at the address shown on the records of:

12 (1) the township assessor, **in a county containing a consolidated**
 13 **city; or**

14 (2) **the county assessor, in a county not containing a**
 15 **consolidated city.**

16 (c) The deduction application required by this section must contain
 17 the following information:

18 (1) The name of each owner of the property.

19 (2) A certificate of completion of a voluntary remediation under
 20 IC 13-25-5-16.

21 (3) Proof that each owner who is applying for the deduction:

22 (A) has never had an ownership interest in an entity that
 23 contributed; and

24 (B) has not contributed;

25 to contamination (as defined in IC 13-11-2-43) that is the subject
 26 of the voluntary remediation, as determined under the written
 27 standards adopted by the department of environmental
 28 management.

29 (4) Proof that the deduction was approved by the appropriate
 30 designating body.

31 (5) A description of the property for which a deduction is claimed
 32 in sufficient detail to afford identification.

33 (6) The assessed value of the improvements before remediation
 34 and redevelopment.

35 (7) The increase in the assessed value of improvements resulting
 36 from remediation and redevelopment.

37 (8) The amount of the deduction claimed for the first year of the
 38 deduction.

39 (d) A deduction application filed under subsection (a) or (b) is
 40 applicable for the year in which the addition to assessed value or
 41 assessment of a new structure is made and each subsequent year to
 42 which the deduction applies under the resolution adopted under section

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1 24 of this chapter.

2 (e) A property owner who desires to obtain the deduction provided
3 by section 24 of this chapter but who has failed to file a deduction
4 application within the dates prescribed in subsection (a) or (b) may file
5 a deduction application between March 1 and May 10 of a subsequent
6 year which is applicable for the year filed and the subsequent years
7 without any additional deduction application being filed for the
8 amounts of the deduction which would be applicable to such years
9 under this chapter if such a deduction application had been filed in
10 accordance with subsection (a) or (b).

11 (f) On verification of the correctness of a deduction application by:

12 (1) the assessor of the township in which the property is located,
13 **in a county containing a consolidated city; or**

14 (2) **the county assessor, in a county not containing a**
15 **consolidated city;**

16 the county auditor shall, if the property is covered by a resolution
17 adopted under section 24 of this chapter, ~~the county auditor shall~~ make
18 the appropriate deduction.

19 (g) The amount and period of the deduction provided for property
20 by section 24 of this chapter are not affected by a change in the
21 ownership of the property if the new owner of the property:

22 (1) is a person that:

23 (A) has never had an ownership interest in an entity that
24 contributed; and

25 (B) has not contributed;
26 to contamination (as defined in IC 13-11-2-43) that is the subject
27 of the voluntary remediation, as determined under the written
28 standards adopted by the department of environmental
29 management;

30 (2) continues to use the property in compliance with any
31 standards established under section 7 of this chapter; and

32 (3) files an application in the manner provided by subsection (e).

33 (h) ~~The township~~ assessor shall include a notice of the deadlines for
34 filing a deduction application under subsections (a) and (b) with each
35 notice to a property owner of an addition to assessed value or of a new
36 assessment.

37 SECTION 61. IC 32-1-2-37 IS AMENDED TO READ AS
38 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 37. (a) As used
39 in this section, "tract" means an area of land that is under common fee
40 simple ownership, and is contained within a continuous border and is
41 a separately identified parcel for property tax purposes.

42 (b) If the auditor of the county or the township assessor under



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IC 6-1.1-5-9 and IC 6-1.1-5-9.1 determines it necessary, an instrument transferring fee simple title to less than the whole of a tract which will result in the division of the tract into two or more parcels for property tax purposes may not be recorded unless the auditor or township assessor is furnished a drawing, or other reliable evidence of **the following:**

- (1) The number of acres in each new tax parcel being created.
- (2) The existence or absence of improvements on each new tax parcel being created.
- (3) The location within the original tract of each new tax parcel being created.

(c) Any instrument that is accepted for recording and placed of record which bears the endorsement required by IC 36-2-11-14 is presumed to comply with this section.

SECTION 62. IC 36-2-15-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 5. (a) The county assessor shall perform the functions assigned by statute to the county assessor, including the following:

(1) Assessment duties prescribed by IC 6-1.1.

- (+) (2) Countywide equalization.
- (2) (3) Selection and maintenance of a countywide computer system.
- (3) (4) Certification of gross assessments to the county auditor.
- (4) (5) Discovery of omitted property.

(b) The county assessor shall perform the functions of an assessing official under IC 36-6-5-2 in a township with a township assessor-trustee if the township assessor-trustee:

- (1) fails to make a report that is required by law;
- (2) fails to deliver a property tax record to the appropriate officer or board;
- (3) fails to deliver an assessment to the county assessor; or
- (4) fails to perform any other assessing duty as required by statute or rule of the state board of tax commissioners;

within the time period prescribed by statute or rule of the state board of tax commissioners or within a later time that is necessitated by reason of another official failing to perform the official's functions in a timely manner.

(c) A township with a township trustee-assessor may, with the consent of the township board, enter into an agreement with:

- (1) the county assessor; or
- (2) another township assessor in the county;

to perform any of the functions of an assessing official. A township



1 trustee-assessor may not contract for the performance of any function
 2 for a period of time that extends beyond the completion of the township
 3 trustee-assessor's term of office. **The county assessor may employ or**
 4 **contract with any individual or entity, including an elected**
 5 **township assessor or township assessor-trustee, to perform the**
 6 **county assessor's assessment duties prescribed by IC 6-1.1.**

7 SECTION 63. IC 36-2-19-7 IS AMENDED TO READ AS
 8 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 7. In a township
 9 in which IC 6-1.1-5-9 ~~or IC 6-1.1-5-9.1~~ applies, the county surveyor
 10 shall file a duplicate copy of any plat described in section 4 of this
 11 chapter with the township assessor.

12 SECTION 64. IC 36-6-5-3 IS AMENDED TO READ AS
 13 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 3. **(a) In a county**
 14 **not containing a consolidated city**, the assessor shall perform the
 15 duties prescribed by statute, including:

- 16 (1) assessment duties ~~prescribed~~ **authorized by IC 6-1.1; the**
 17 **county assessor; and**
- 18 (2) administration of the dog tax and dog fund, as prescribed by
 19 IC 15-5-9.

20 **(b) In a county containing a consolidated city, the assessor shall**
 21 **perform the duties prescribed by statute, including:**

- 22 (1) assessment duties prescribed by IC 6-1.1; and
- 23 (2) administration of the dog tax and dog fund, as prescribed
 24 by IC 15-5-9.

25 SECTION 65. IC 36-6-6-10 IS AMENDED TO READ AS
 26 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 10. (a) This
 27 section does not apply to the appropriation of money to pay a deputy,
 28 an employee, or a technical adviser that assists a township assessor
 29 with assessment duties **in a county containing a consolidated city or**
 30 **to an elected township assessor.**

31 (b) The township legislative body shall fix the:

- 32 (1) salaries;
- 33 (2) wages;
- 34 (3) rates of hourly pay; and
- 35 (4) remuneration other than statutory allowances;

36 of all officers and employees of the township.

37 (c) The township legislative body may not reduce a salary below the
 38 amount fixed for that salary for the year 1980.

39 (d) Except as provided in subsection (e), the township legislative
 40 body may not alter the salaries of elected or appointed officers during
 41 the fiscal year for which they are fixed, but it may add or eliminate any
 42 other position and change the salary of any other employee, if the



necessary funds and appropriations are available.

(e) In a township that does not elect a township assessor under IC 36-6-5-1, the township legislative body may appropriate available township funds to supplement the salaries of elected or appointed officers to compensate them for performing assessing duties. However, in any calendar year no officer or employee may receive a salary and additional salary supplements which exceed the salary fixed for that officer or employee under subsection (b).

(f) (e) If a change in the mileage allowance paid to state officers and employees is established by July 1 of any year, that change shall be included in the compensation fixed for the township executive and assessor under this section, to take effect January 1 of the next year. However, the township legislative body may by ordinance provide for the change in the sum per mile to take effect before January 1 of the next year.

(g) (f) The township legislative body may not reduce the salary of the township executive without the consent of the township executive during the term of office of the township executive as set forth in IC 36-6-4-2.

(h) (g) This subsection applies when a township executive dies or resigns from office. The person filling the vacancy of the township executive shall receive at least the same salary the previous township executive received for the remainder of the unexpired term of office of the township executive (as set forth in IC 36-6-4-2), unless the person consents to a reduction in salary.

SECTION 66. IC 36-6-8-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 5. (a) When performing the real property reassessment duties prescribed by IC 6-1.1-4, ~~an elected~~ a township assessor in a county containing a consolidated city may receive per diem compensation, in addition to salary, at a rate fixed by the county fiscal body, for each day that he is engaged in reassessment activities.

(b) Subsection (a) applies regardless of whether professional assessing services are provided to a township under contract.

SECTION 67. IC 36-6-8-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 6. (a) In a county containing a consolidated city, a township assessor who becomes a certified level 2 Indiana assessor-appraiser is entitled to a salary increase of one thousand dollars (\$1,000) after his certification under IC 6-1.1-35.5.

(b) In a county containing a consolidated city, a certified level 2 Indiana assessor-appraiser who replaces a township assessor who is not



so certified is entitled to a salary of one thousand dollars (\$1,000) more than his predecessor's salary.

(c) A salary increase under this section comprises a part of the township assessor's base salary for as long as he serves in that position.

SECTION 68. IC 36-6-8-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 9. If necessary in the performance of their duties

(1) township assessors ~~or~~

(2) ~~deputies and employees in a county containing a consolidated city,~~ engaged in field work and authorized by the ~~township county~~ assessor

may use their own conveyances and are entitled to receive a mileage allowance equal to the sum per mile paid to state officers and employees. Only one (1) mileage may be allowed for each assessing team.

SECTION 69. IC 36-6-8-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 10. (a) The county fiscal body shall, in the manner prescribed by IC 36-2-5 or IC 36-2-6, fix and appropriate money to pay the per diem established under section 5 of this chapter and the salaries and per diems of the ~~county's~~ township assessors **in a county containing a consolidated city** and any deputies or other employees that assist the ~~elected township assessor.~~ **assessors.**

(b) Each township assessor shall file the budget estimate required by IC 36-2-5-5 or IC 36-3-6-4. The budget estimate filed under this subsection must include all estimated expenses of the office, including costs incurred through litigation for the office.

(c) ~~If the township executive is performing the duties of assessor, the county fiscal body shall appropriate money for the purposes of subsection (a) and other expenses of acting as assessor, including all costs incurred through litigation for the office. However, it may not provide a salary that is below the amount fixed for that salary for the year 1984.~~

SECTION 70. THE FOLLOWING ARE REPEALED [EFFECTIVE JANUARY 1, 2003]: IC 6-1.1-3-18; IC 6-1.1-5-9.1.

SECTION 71. [EFFECTIVE JULY 1, 2002] (a) **This SECTION does not apply to a county containing a consolidated city or to a township located in a county containing a consolidated city.**

(b) **The state board of tax commissioners shall adjust each township's maximum permissible levy for property taxes payable in 2003 to reflect the changes to the statutory duties of township assessors made by this act. The state board of tax commissioners**



1 shall reduce each township's maximum permissible property tax
2 levy by the portion of the township assessor's budget in 2002 used
3 for assessing duties.

4 (c) The state board of tax commissioners shall adjust each
5 county's maximum permissible levy for property taxes payable in
6 2003 to reflect the changes to the statutory duties of township
7 assessors made by this act. The state board of tax commissioners
8 shall increase each county's maximum permissible property tax
9 levy by:

10 (1) the sum of the portion of the budget of each township
11 assessor in the county used for assessing duties; multiplied by

12 (2) one and five-hundredths (1.05).

13 (d) For purposes of determining a township's or county's
14 maximum permissible ad valorem property tax levy under
15 IC 6-1.1-18.5-3 for property taxes payable in 2003 and thereafter,
16 the township's or county's maximum permissible ad valorem
17 property tax levy is the levy after the adjustment made under this
18 SECTION.

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